

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Primary Government Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended December 31, 2000  
With Supplemental Information Schedules

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WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
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**INDEPENDENT AUDITOR'S REPORT**

**WINN PARISH POLICE JURY**  
Winfield, Louisiana

I have audited the accompanying primary government financial statements of the Winn Parish Police Jury, as of and for the year ended December 31, 2005, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall primary government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Winn Parish Police Jury, as of December 31, 2005, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Winn Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Winn Parish Police Jury as of December 31, 2005, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Audit Report, December 31, 2000

As discussed in note 3 and note 11, the Winn Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying primary government financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated June 28, 2001, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was made for the purpose of forming an opinion on the primary government financial statements. The accompanying supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the police jury. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the primary government financial statements of the police jury. Such information has been subjected to the procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 28, 2001

MINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 Combined Balance Sheet, December 31, 2000

	GOVERNMENTAL FUND TYPE			ACCOUNT GROUPS		TOTAL (NONREVENUE ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - BOND GRANT	GENERAL FIXED ASSETS	LONG-TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$283,546	\$801,684	\$308,120			\$1,393,350
Receivables	379,373	3,940,237				4,319,610
Interfund receivables	221,589			\$2,972,827		3,194,416
Land, buildings, and equipment						
Other debits - amount to be provided for retirement of general long-term debt					\$120,996	120,996
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$884,504</b>	<b>\$1,972,171</b>	<b>\$308,120</b>	<b>\$2,972,827</b>	<b>\$120,996</b>	<b>\$5,238,708</b>
<b>LIABILITIES, OTHER CREDITS AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$54,182	\$168,461	\$308,120			\$530,763
Interfund payable		331,887				331,887
Deferred revenues		46,222				46,222
Bonds loans					\$23,936	23,936
Leases/purchases payable					97,046	97,046
<b>Total Liabilities</b>	<b>\$54,182</b>	<b>\$446,141</b>	<b>\$308,120</b>	<b>\$0.00</b>	<b>\$120,996</b>	<b>\$929,428</b>
<b>Fund Equity:</b>						
Other credits - investment in general fixed assets				\$2,972,827		2,972,827
Fund balances - unreserved - undesignated	\$830,322	1,527,030	\$0.00			2,457,352
<b>Total Fund Equity</b>	<b>\$830,322</b>	<b>1,527,030</b>	<b>\$0.00</b>	<b>\$2,972,827</b>	<b>\$0.00</b>	<b>\$4,317,279</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$884,504</b>	<b>\$1,972,171</b>	<b>\$308,120</b>	<b>\$2,972,827</b>	<b>\$120,996</b>	<b>\$5,238,708</b>

The accompanying notes are an integral part of this financial statement.

WICHITA PARISH POLICE JURY  
 Winthelf, Louisiana  
 GOVERNMENTAL FUND TYPE

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2020

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - BLOCK GRANT	TOTAL (HEHOBANKUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$374,220	\$556,210		\$930,430
Sales and use		218,300		218,300
Licenses and permits	87,004			87,004
Intergovernmental revenues:				
Federal funds	92,886	438,971	\$449,862	\$981,719
State funds	700,424	484,979		1,185,403
Local funds	5,222	21,291		26,513
Fees, charges, and commissions for services	2,288	21,000		23,288
Fines and forfeitures		189,001		189,001
Use of money - interest earnings	29,691	8,400		38,091
Miscellaneous	0,971			0,971
Total revenues	1,200,402	2,038,200	449,862	4,248,000
EXPENDITURES				
Current:				
General government:				
Legislative	91,992			91,992
Judicial	245,995	549,700		795,695
Executive	25,233			25,233
Finance and administration	137,025	28,956		165,981
Other	6,862	181,178		188,040
Public safety	305,838			305,838
Public works	2,380	1,436,116		1,438,496
Health and welfare	187,878	344,871		532,749
Culture and recreation	22,907	279,397		302,304
Economic development	10,628			10,628
Capital outlay			449,862	449,862
Debt service:				
Principal	4,639	34,000		38,639
Interest	467	8,271		8,738
Total expenditures	\$40,332	2,038,196	449,862	4,128,391
EXCESS (Deficiency) OF REVENUES OVER				
EXPENDITURES	\$16,068	(18,996)	NONE	121,142

(Continued)

The accompanying notes are an integral part of this statement.

WISH PARISH POLICE JURY  
Birmingham, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2020

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - BLOCK GRANT	TOTAL (MEMORANDUM ONLY)
OTHER FINANCING SOURCES (Uses)				
Operating transfers in		\$237,373		\$237,373
Operating transfers out	(237,373)			(237,373)
Total other financing sources (uses)	(237,373)	237,373	NONE	NONE
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	60,767	48,496	NONE	123,142
FUND BALANCES AT BEGINNING OF YEAR	\$49,658	1,466,596	NONE	2,396,210
FUND BALANCES AT END OF YEAR	\$90,322	\$1,527,030	NONE	\$2,487,352

(Continued)

The accompanying notes are an integral part of this financial statement.



MISS MARSH POLICE JURY  
 Hixfield, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (601-BAR Basis) and Actual  
 For the Year Ended December 31, 2008

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Total:						
Ad valorem	8588,233	8162,812	(425)	8544,836	8838,352	(293,516)
Sales and use				608,637	609,637	(1,000)
Licenses and benefits	57,154	57,004	(150)			
Intergovernmental revenues -						
Federal funds	93,876	83,076	(10,800)	287,038	287,038	
State funds	798,771	788,771	(10,000)	488,363	527,182	(38,819)
Local funds	7,368	7,368		66,882	67,848	(966)
Fees, charges and commissions						
for services				5,500	18,798	(13,298)
Fines and forfeitures				236,775	188,782	(47,993)
Use of money and property	27,032	26,681	(351)	11,112	12,412	(1,300)
Miscellaneous	5,783	5,783		21,947	21,947	
Total revenues	1,589,183	1,154,708	(434,475)	2,904,920	2,389,909	(515,011)
EXPENDITURES						
Current:						
General government:						
Legislative	92,076	82,798	(9,278)			
Judicial	445,882	245,669	(200,213)			
Executive	26,163	26,070	(93)	474,378	539,486	(65,108)
Finance and administration	181,663	181,164	(499)			
Other general government	5,031	5,839	808			
Public safety	342,088	148,088	(194,000)	178,368	178,688	(320)
Public works						
Health and welfare	122,881	129,116	6,235	1,823,824	1,830,668	(6,844)
Culture and recreation	47,169	47,500	331	123,828	123,888	(60)
Economic development	10,878	10,888	(10)	287,008	278,384	(8,624)
Total expenditures	862,433	659,837	(202,596)	2,889,171	2,819,278	(69,893)
EXCESS (Deficiency) OF REVENUES						
OVER EXPENDITURES	290,750	295,288	(4,538)	(84,251)	(239,871)	(155,620)

(Continued)

The accompanying notes are an integral part of this statement.

WICH PARISH POLICE JURY  
Bossier Parish, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statements of Revenues, Expenditures, and Changes in Fund Balances  
Budget (Non-SAP Basis) and Actual  
For the Year Ended December 31, 2020

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES (Uses)						
Operating transfers in				\$158,165	\$237,373	\$79,208
Operating transfers out	(\$237,373)	(\$237,373)	NONE			
Total other financing sources (uses)	(237,373)	(237,373)	NONE	158,165	237,373	79,208
EXCESS OF REVENUES AND OTHER SOURCES						
OVER EXPENDITURES AND OTHER USES	50,987	57,992	(\$1,467)	76,514	4,000	(\$6,609)
FUND BALANCES AT BEGINNING OF YEAR	355,905	355,905	NONE	509,493	509,493	NONE
FUND BALANCES AT END OF YEAR	\$442,285	\$446,900	(\$1,467)	\$586,277	\$513,494	(\$16,609)

(Concluded)

The accompanying notes are an integral part of this financial statement.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**Notes to the Primary Government Financial Statements**  
As of and for the Year Ended December 31, 2000

**INTRODUCTION**

The Winn Parish Police Jury is the governing authority for Winn Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts within the parish. The districts perform functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**WINN PARISH POLICE JURY**  
Birmingham, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

**B. FUND ACCOUNTING**

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

**Governmental Fund Types:**

**General Fund --** is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

**Special Revenue Funds --** are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance, fire protection, etc.

**C. GENERAL FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1994 requires that the tax roll be filed on or before November 16 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Winn Parish School Board Sales and Use Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, sales and use taxes, fines and forfeitures, and licenses and permits are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due and compensated absences which are recognized when paid.

**Other Financing Sources (Uses)**

Transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**Deferred Revenues**

Deferred revenues arise when resources are received by the police jury before it has legal claim to the revenue, as when grant funds are received before qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

**E. BUDGET PRACTICES**

Preliminary cash basis budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

WENN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements:

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (cash basis) Statement C	\$67,892	\$4,002
Adjustments:		
Revenues/Receivables (net)	3,712	252,387
Expenditures/Payables (net)	19,109	(218,928)
Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement E	\$50,707	\$40,438

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

**G. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**H. INVENTORIES**

Inventories, consisting of office supplies and road maintenance materials are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2000, are considered immaterial; therefore, they have not been included in the financial statements.

**I. COMPENSATED ABSENCES**

**Police Jury** -- employees earn 10 days of annual and 6 days sick leave each year, depending on their length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of 12 days; however, accumulated sick leave is forfeited upon termination of employment.

**Registrar of Voters** -- the registrar of voters and the chief deputy of Winn Parish are employees of the State of Louisiana, Department of Elections and Registration, and are paid in part by the police jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not to exceed 200 hours.

**Library** -- employees earn from 12 to 21 days of vacation leave each year depending on their length of service and professional training. Vacation leave accumulates with up to 18 days being carried forward at the end of the calendar year. Employees shall be paid for any accumulated annual leave upon dismissal or resignation. Employees earn 12 days of sick leave each year which may be accumulated to a maximum of 30 days. Sick leave is forfeited upon termination of employment.

**Criminal Court** -- employees of the Eighth Judicial District Criminal Court earn from 10 to 20 days of vacation leave and 45 days of sick leave each year, depending on their length of service. Vacation and sick leave does not accumulate, and employees are not paid for unused leave upon termination of employment.

The cost of current leave privileges, if any, as provided by the aforementioned policies, computed in accordance with GASB Codification Section 600, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.



WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 Notes to the Primary Government Financial Statements  
 (Continued)

J. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

K. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

L. SALES TAX

Voters of Winn Parish on January 15, 1994, approved a one-half of one per cent sales and use tax with the net proceeds of the tax to be dedicated and used first to establish, construct, acquire, maintain, improve, and operate a solid waste collection and disposal system for Winn Parish, with the balance to be used for the purpose of maintaining and supporting the Winn Parish Courthouse. The tax, collected by the Winn Parish School Board, was approved for a period of ten (10) years beginning March 1, 1994.

Z. CASH AND EQUIVALENTS

At December 31, 2000, the police jury has cash and equivalents (book balances, net of overdrafts) as follows:

Petty cash	\$300
Interest bearing demand deposits	1,039,481
Time and certificates of deposit	<u>246,720</u>
Total	<u>\$1,286,501</u>

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

# WINN PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Cash and cash equivalents (bank balances) totaling \$1,436,336 are secured by \$300,000 of Federal deposit insurance (GASB Category 1), and \$1,136,336 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury (GASB Category 3). Because the pledged securities are held in the trust department of the fiscal agent bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 100.162(b); however, Louisiana Revised Statute 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

## 3. DEFICIT FUND BALANCE

The Governmental Fund Type - Special Revenue Fund - Criminal Court Fund as an undesignated/unreserved fund deficit of \$202,631 at December 31, 2000. The Criminal Court Fund accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the district court and district attorney conviction fees in criminal cases. Expenditures are made from the fund on a motion of the district attorney and approval of the district judges. The statute also requires one-half of the fund balance remaining at December 31 of each year be transferred to the General Fund of the parish.

In prior years, the Winn Parish Police Jury, through operating transfers from its Governmental Fund Type - General Fund, has been financing the deficits that were being created. During the year beginning January 1, 2001, the Winn Parish Police Jury determined that the Criminal Court Fund should operate within its financial means and voted not to fund the deficit that existed at December 31, 2000, and additionally voted not to fund any subsequent deficits of the Criminal Court Fund from the General Fund.

Based on the aforementioned, the Winn Parish District Attorney has filed civil action, against the Winn Parish Police, in an attempt to obtain a judgement that would require the Winn Parish Police Jury to fund the operations of the Criminal Court Fund.

The Winn Parish Police Jury has obtained approval, from the Louisiana Attorney General, to retain outside counsel and intends to defend its position that the Criminal Court, as with any other governmental operation, should operate within budgetary restrictions and not incur annual deficits.

**MINN PARISH POLICE JURY**

Birmingham, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 2000:

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Taxes:				
Ad valorem	\$168,878	\$688,380		\$857,258
Sales and use		66,970		66,970
Licenses and permits				
Intergovernmental revenues:				
Federal		200,465	\$906,120	\$1,106,585
State	210,065	71,192		281,257
Other	430	12,210		12,640
Total	\$379,373	\$1,040,217	\$906,120	\$1,724,708

**5. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 2000:

	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Land	\$21,495			\$21,495
Buildings	1,287,741			1,287,741
Equipment, furniture, and fixtures	1,533,936	\$23,909	(\$519,099)	1,008,346
Library books	955,345			955,345
Total	\$3,388,117	\$23,909	(\$519,099)	\$2,872,927

At December 31, 2000, approximately \$2,432,192 or 85 per cent of the general fixed assets are recorded at estimated historical costs and \$440,735 or 15 per cent are valued at actual historical cost.

**6. PENSION PLANS**

Substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

**WINN PARISH POLICE JURY**

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 2000, 1999, and 1998, were \$52,719, \$59,130, and \$53,832, respectively, equal to the required contributions for each year.

**7. LEASE/PURCHASES**

During 1997, the police jury entered into a four year lease/purchase agreement for the acquisition of an excavator. The agreement requires 48 monthly payments of \$1,392. The obligation is paid from the Road Maintenance Special Revenue Fund. Title to the equipment transfers to the police jury immediately upon acceptance of the equipment.

During 1998, the police jury entered into a five year lease/purchase agreement for the acquisition of a tractor. The agreement requires 60 monthly payments of \$1,161. The obligation is paid from the Road Maintenance Special Revenue Fund. Title to the equipment transfers to the police jury immediately upon acceptance of the equipment.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

During 1998, the police jury entered into a three year lease agreement for the acquisition of computer software. The agreement requires 36 monthly payments of \$426. The obligation is paid from the General Fund. The agreement contains a provision which allows the police jury to purchase the software for a nominal sum of \$1 at the expiration of the lease term.

The following is a schedule of future minimum payments under the agreements together with the present value of the minimum payments as of December 31, 2000:

Year End December 31..	Lease/ Purchases
-----	-----
2001	\$87,670
2002	13,617
Totals	101,287
Less - amount representing interest	(4,438)
Present value of net minimum lease payments	96,849
	-----

**B. BANK LOAN**

In November 2000, the police jury entered into a four-year bank loan for the acquisition of a dump truck in the amount of \$44,987, with an annual percentage rate of 6.28 per cent. The agreement requires 48 monthly payments in the amount of \$1,064. Loan payments are made from the Road Fund Special Revenue Fund. At December 31, 2000, the loan balance is \$23,938, with interest of \$1,676.

**D. CHANGES IN LONG-TERM DEBT**

The following is a summary of long-term debt transactions for the year ended December 31, 2000:

	Bank Loans	Lease/ Purchases	Total
Beginning Balance	\$34,836	\$128,699	\$163,535
Additions			
Deductions	(10,898)	(28,651)	(39,549)
Ending Balance	\$23,938	\$99,048	\$122,986
	-----	-----	-----

**10. INDUSTRIAL REVENUE BONDS**

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

**WINN PARISH POLICE JURY**  
Bossierfield, Louisiana  
Notes to the Primary Government Financial Statements  
(Continued)

**11. LITIGATION**

As December 31, 2000, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements.

**12. RISK MANAGEMENT**

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The police jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 2000

SPECIAL REVENUE FUNDS

**ROAD MAINTENANCE FUND** -- accounts for the maintenance of roads and bridges in the parish with revenues provided by state and federal grants and parish ad valorem taxes.

**HEALTH UNIT FUND** -- accounts for the operations of the parish health unit with revenues provided by state grants and parish ad valorem taxes.

**LIBRARY FUND** -- accounts for the operations and maintenance of the parish library system with revenues provided by state grants, parish ad valorem taxes, and self-generated revenues.

**CRIMINAL COURT FUND** -- accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the district court and district attorney conviction fees in criminal cases. Expenditures are made from the fund on a motion of the district attorney and approval of the district judges. The statute also requires one-half of the fund balance remaining at December 31 of each year be transferred to the General Fund of the parish.

**SECTION 8 HOUSING FUND** -- accounts for funds provided by the United States Department of Housing and Urban Development, through the Section 8 Housing Voucher Program (CFDA No. 14.871). The federal grant is used to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

**SALES TAX FUND** -- accounts for the maintenance and operation of a solid waste collection and disposal system for Winn Parish, with the balance to be used for the purpose of maintaining and supporting the Winn Parish Courthouse. Financing is provided by a one-half cent sales and use tax.

WINN PARISH POLICE JURY  
WINNFELD, LOUISIANA  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS  
PRIMARY GOVERNMENT COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000



WINN PARISH POLICE JURY  
Bossier Parish, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS  
Combining Balance Sheet, December 31, 2000

	ROAD	HEALTH DIST	LIBRARY	CRIMINAL COURT	SECTION 8 HOUSING
ASSETS					
Cash and cash equivalents		\$553,137	\$107,690		\$40,498
Receivables	\$418,040	393,884	394,332	\$12,238	
TOTAL ASSETS	\$418,040	\$947,021	\$502,022	\$12,238	\$40,498
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$35,369	\$31,240	\$18,365	\$40,868	\$1,403
Interfund payable	\$6,611			174,778	
Deferred revenues					48,000
Total Liabilities	\$41,980	\$31,240	\$18,365	\$215,646	\$49,403
Fund Equity:					
Fund balances - unreserved -					
undesignated	\$376,060	\$915,781	\$483,657	\$(203,408)	\$910
Total Fund Equity	\$376,060	\$915,781	\$483,657	\$(203,408)	\$910
TOTAL LIABILITIES AND FUND EQUITY	\$418,040	\$947,021	\$502,022	\$12,238	\$40,498

SALES TAX	TOTAL
-----	-----
8211.601	8831.984
88.970	5,648,817
-----	-----
8276.608	81,872,171
=====	=====
856.224	8385,461
	231,887
	48,098
-----	-----
88.224	448,141
-----	-----
218,277	1,827,080
-----	-----
218,277	1,827,080
-----	-----
8276.608	81,872,171
=====	=====

WVNN PARISH POLICE JURY  
Shreveport, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2008

	ROAD MAINTENANCE	HEALTH UNIT	LIBRARY	CRIMINAL COURT	SECTION 8 HOUSING
REVENUES					
Taxes:					
Ad valorem	\$180,271	\$148,386	\$341,848		
Sales and use					
Intergovernmental revenues:					
Federal funds	\$88,468				\$215,406
State funds	\$83,884	18,333	95,761		
Local funds			7,826		
Fees, charges, and commissions for services			21,883	\$48,463	
Fines and forfeitures					
Use of money - interest earnings		7,232	1,288	189,923	137
Total revenues	765,920	169,741	464,922	207,982	215,544
EXPENDITURES					
Current:					
General government:					
Judicial				\$42,768	
Finance and administration					
Other					
Public works	\$56,779				
Health and welfare		128,626			215,544
Culture and recreation			279,387		
Basic services:					
Police	\$4,809				
Interest	\$8,371				
Total expenditures	\$80,099	128,626	279,387	\$42,768	215,544
EXCESS (Deficiency) OF REVENUES					
GOV. EXPENDITURES	(334,735)	48,733	184,888	(342,338)	NONE
OTHER FINANCING SOURCES					
Operating transfers in	24,188	NONE	NONE	213,288	NONE
Total other financing sources	24,188	NONE	NONE	213,288	NONE
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(310,673)	48,733	184,888	(342,338)	NONE
FUND BALANCES AT BEGINNING OF YEAR	433,440	\$83,696	\$29,872	(179,923)	NONE
FUND BALANCES AT END OF YEAR	\$122,767	\$73,760	\$493,637	(622,632)	NONE

SALES TAX	TOTAL
*****	*****
	866,210
866,209	866,209
	433,371
	433,370
	51,381
	21,603
	387,931
	9,465
*****	*****
866,209	2,438,256
*****	*****
	842,700
20,956	20,956
161,175	161,175
859,229	1,416,114
	344,571
	279,397
	34,209
	9,371
*****	*****
781,489	2,838,196
-----	-----
84,740	(138,938)
NONE	237,373
-----	-----
NONE	237,373
-----	-----
84,740	40,435
184,838	1,488,896
*****	*****
828,277	81,827,020
=====	=====

WINN PARISH POLICE JURY  
Winnfield, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 2000

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1976 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$600 per month, while the president receives an additional \$100 per month for performing the additional duties of the office.

Carpenter, Johnny R.	\$10,500
Crain, Delane	10,500
Flowers, Samuel E.	10,500
Gilbert, Don, Jr.	10,500
Hutto, Robert L.	10,500
Lesyone, Earl	10,500
Tarver, Lamar	11,700
	-----
Total	\$74,700
	=====

OTHER REPORTS REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS*

The following pages contain reports on compliance with laws and regulations and internal control over financial reporting required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the financial statements.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**WINN PARISH POLICE JURY**  
Winfield, Louisiana

I have audited the primary government financial statements of the Winn Parish Police Jury as of and for the year ended December 31, 2000, and have issued my report thereon dated June 28, 2001. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed several instances of noncompliance that are required to be reported under Government Auditing Standards.

As described in item 2000-1 and 2000-2, on the accompanying schedule of findings and questioned costs, the Winn Parish Police Jury did not comply with certain requirements relating to Louisiana law.

Additionally, Louisiana law requires the audit to be completed within six months of the close of the police jury's fiscal year. Because of the workload of the firm, the audit could not be completed within that time frame.

These reported instances of noncompliance do not affect my report dated June 28, 2001, on the primary government financial statements of the Winn Parish Police Jury.

WINN PARISH POLICE JURY  
Compliance Report  
December 31, 2000  
(Continued)

*Internal Control Over Financial Reporting*

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

*Prior Audit Findings*

The audit for the year ended December 31, 1999, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

This report is intended for the information of the Winn Parish Police Jury, its audit committee, management, federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 28, 2001



OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the Single Audit Act, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

I have audited the compliance of Winn Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended December 31, 2000. Winn Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the police jury's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the police jury's compliance with those requirements.

As described in item 2000-3 through 2000-5, on the accompanying schedule of findings and questioned costs, the Winn Parish Police Jury did not comply with certain requirements regarding its operation of the Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Voucher Program (CFDA No. 14.871). Compliance with such requirements is necessary, in my opinion, for the Winn Parish Police Jury to comply with the requirements applicable to that program.

In my opinion, except for the noncompliance described in the preceding paragraph, the Winn Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
A-133 Compliance Report  
(Continued)

*Internal Control over Compliance*

The management of the Winn Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the police jury's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. The matters reported in the accompanying Schedule of Findings and Questioned Cost, specifically 2000-3, 2000-4, and 2000-5, are considered to be a material weakness in the Section 8 program's system of internal control.

This report is intended for the information of the Winn Parish Police Jury, its audit commission, management, federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Harbie W. Way*

Harbie W. Way  
Alexandria, Louisiana  
June 28, 2001

MISSISSIPPI POLICE JURY  
 Winfield, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2000

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Sciences & Superst	16.056	SP0037	901,917
Feeding Program			200,465
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	16.995		282,362
Total United States Department of Agriculture			
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct program - Section 8 Housing Choice Voucher Program	14.871	LAWN257004898	255,544
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program	14.218	00T-960350	948,562
Total United States Department of Housing and Urban Development			665,406
UNITED STATES DEPARTMENT OF THE INTERIOR			
Passed through Louisiana Department of the Treasury - Payments for/instead of taxes	16.680		11,679
Total Expenditures			<u>\$959,467</u>

Based on the Schedule  
 The Police Jury follows the modified account basis of accounting in preparing the schedule. This method is  
 consistent with the preparation of the Police Jury's primary government financial statements.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**MINN PARISH POLICE JURY**  
 Winnfield, Louisiana

**Section 1 - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness	None Reported
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Internal Control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?	Yes

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 Schedule of Findings and Questioned Costs  
 (Continued)

CFDA Number	Program Name
14.871	Section 8 Housing Choice Vouchers Program
14.219	Small Cities Program
Dollar threshold used to distinguish between Type A and Type B programs.	
	\$300,000
Auditee qualified as low risk auditee?	
	No

Section II - Financial Statement Findings

The results of my tests disclosed the following instances of noncompliance that are required to be reported under Government Auditing Standards.

- 2000-1 The Winn Parish Police Jury entered into lease/rental agreements with vendors for the use of various road maintenance equipment on terms exceeding ninety days.

Louisiana Revised Statute LSA-R.S. (39:1415.60) provides that no parish, municipality, public board, political or public corporation, subdivision, or taxing district, and no road or subroad district, school district, sewerage district, drainage or subdrainage district, levee district, waterworks or subwaterworks district, irrigation district, road lighting district, harbor and terminal district, or any other political subdivision, taxing district, political or public corporation, created under or by the constitution and laws of the state shall have authority to borrow money, incur debt, or to issue bonds, or other evidences of debt, or to levy taxes, or to pledge uncollected taxes or revenues for the payment thereof, where they are authorized by the constitution or laws of the state so to do, without the consent and approval of the State Bond Commission.

The provisions of this Section shall not apply to purchases made in the ordinary course of administration on terms of credit not to exceed ninety days.

The term "debt" or "evidence of debt" shall not include a lease of a movable or an installment purchase agreement financing the purchase of a movable if the lease or installment purchase agreement contains a nonappropriation clause, and does not contain an anti-substitution or penalty clause.

The Winn Parish Police Jury should comply with all the provisions of the LSA-R.S. 39:1415.60, in the incurrence of debt.

The Winn Parish Police Jury, through its president and secretary/treasurer, has provided assurances that the police jury will require vendors to include the nonappropriation clause as a part of any agreements to be approved by the police jury.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Schedule of Findings and Questioned Costs  
(Continued)

2000-2 The Criminal Court Fund has a cash overdraft of \$174,776 and a year-to-date deficit of \$202,631 at December 31, 2000.

Louisiana law prohibits governmental entities from expending funds in excess of available revenues.

The condition results from excessive expenditures by the judicial district, specifically the district attorney and the judges.

At the present time, it is difficult to determine a specific recommendation based on the interrelationship of the Criminal Court Fund and the State mandated judicial expenses.

The Winn Parish District Attorney has filed a civil suit against the Winn Parish Police Jury in an attempt to require the Winn Parish Police Jury to pay any and all expenses of the Criminal Court Fund as mandated through the various court orders issued signed by the Winn Parish District Attorney and Judges.

In a written response from the Winn Parish Police Jury, its president stated the Winn Parish Police Jury has hired "outside legal counsel" in an attempt to defend itself against this suit and hopefully require the judicial district to operate within its available revenues.

**Section III - Federal Award Findings and Questioned Costs**

The audit disclosed the following audit findings concerning the operations of the Housing and Urban Development Section 8 Housing Choice Vouchers Program (IFDA No. 14,871) that are required to be reported by Circular A-133:

2000-3 The Section 8 program did not electronically submit, within forty five days after year end, financial information required by HUD.

HUD regulations require the Section 8 program to electronically file financial information within forty five days after the close of their fiscal year.

It is recommended that the Section 8 program identify the types of year-end reports, with their applicable deadlines and submission requirements (electronic/hard copy and/or both), that are required by HUD under the Section 8 program.

Establish procedures to ensure that the reports are submitted in accordance with HUD requirements.

The Winn Parish Police Jury has provided assurances that the recommendations will be implemented.

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2000-4 The Section B program does not maintain complete and accurate books of account for the program. The current system utilizes a computerized program to generate a list of monthly checks to be issued to landlords, but does post these transactions to a general ledger and/or generate a listing of checks to be issued for other (administrative) expenditures of the program or reconcile the bank account, to the cash control account, on a timely (monthly) basis.

HUD regulations require that the Section B program, to ensure that it can identify the source and application of funds pertaining to the program, must maintain complete and accurate records of those transactions.

It is recommended that the Section B program obtain the necessary software to integrate their existing software into a complete accounting system or integrate the existing accounting system into the Minn Parish Police Jury's current computerized system and reconcile the bank account to the cash control account on a timely (monthly) basis.

2000-5 On October 31, 2000, the Department of Housing and Urban Development (HUD) issued a report on a limited Financial Review of the Section B Tenant-Based Program administered by the Minn Parish Police Jury.

The report stated that the financial management of the Tenant-Based Section B Program is in urgent need of attention. The Police Jury had not been able to operate its Tenant-Based Section B Program within the limits of its administrative fee. The over requisitioning of Section B funds intended for rent payments to Section B landlords were spent to meet programmatic expenditures, thereby jeopardizing the program. Because HUD requires repayment of these Section B funds by offsets to the current payment schedule, the Section B Program faces not having funds to meet its obligations to its landlords. In addition, the Police Jury does not have any financial records to monitor the income and expenditures of its program. The root cause of the financial difficulties appear to be due to the size and the lack of total oversight management by the Minn Parish Police Jury. Internal controls are not in place to safeguard the program from fraud, waste, or abuse.

The report concluded that there is a need of programmatic improvement and that the Minn Parish Tenant-Based Section B Program is in danger of future designation a "troubled" under HUD's new performance measurement system, the Section Eight Management Assessment Program (SEMAP).

On March 12, 2001, HUD submitted Form HUD-52681 - Summary of Voucher for Payment of Annual Contribution and Operating Statement, which reported an overpayment due to HUD in the amount of \$61,382 for the fiscal year ended December 31, 1999. As stated in the HUD correspondence, this overpayment resulted from requisitioning funds in excess of current needs. The correspondence further states that HUD will contact the Police Jury after the December 31, 2000. HUD Form 52681 is processed to determine the amount of off-set that will be need to repay this overpayment.



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It is recommended that the Winn Parish Police Jury communicate, on a regular basis, to ensure that the aforementioned are corrected to HUD's satisfaction and that the Police Jury is provided with the information necessary to timely and properly complete Form HUD-52681 for the year ended December 31, 2001, and beyond.

The Winn Parish Police Jury has provided assurances that the recommendations will be implemented.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 28, 2001